



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 27, 2014

Via E-mail

Gregory N. Roberts  
Chief Executive Officer  
Spectrum Group International, Inc.  
1063 McGaw, Suite 250  
Irvine, CA 92614

**Re: Spectrum Group International, Inc.  
Annual Report on Form 10-K for the Fiscal Year Ended June 30, 2013  
Filed October 15, 2013  
File No. 001-11988**

Dear Mr. Roberts:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director

cc: Abbe Dienstag  
Kramer Levin Naftalis & Frankel LLP